

Form F-66 (IA-2)
(5-8-2013)

STATE OF IOWA

2013
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2013

CITY OF LE MARS, IOWA

DUE: December 1, 2013

16207500600000
City of Le Mars
40 Central Avenue SE
Le Mars, IA 51031

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	3,945,179		3,945,179	3,915,662
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	3,945,179		3,945,179	3,915,662
Delinquent property taxes	0		0	
TIF revenues	4,134,213		4,134,213	4,066,414
Other city taxes	1,342,206	0	1,342,206	1,327,614
Licenses and permits	88,768	0	88,768	57,000
Use of money and property	338,020	0	338,020	263,950
Intergovernmental	2,151,281	20,000	2,171,281	2,029,500
Charges for fees and service	942,416	40,221,530	41,163,946	44,854,310
Special assessments	0	0	0	0
Miscellaneous	1,749,965	0	1,749,965	208,000
Other financing sources	7,641,949	12,565,682	20,207,631	20,485,437
Total revenues and other sources	22,333,997	52,807,212	75,141,209	77,207,887
Expenditures and Other Financing Uses				
Public safety	2,725,802	0	2,725,802	2,806,271
Public works	913,632	0	913,632	934,042
Health and social services	0	0	0	0
Culture and recreation	1,742,504	0	1,742,504	1,751,002
Community and economic development	580,661	0	580,661	691,468
General government	1,322,604	0	1,322,604	1,347,351
Debt service	7,131,282	0	7,131,282	7,179,863
Capital projects	4,983,863	0	4,983,863	5,762,555
Total governmental activities expenditures	19,400,348	0	19,400,348	20,472,552
Business type activities	0	49,801,454	49,801,454	55,008,978
Total ALL expenditures	19,400,348	49,801,454	69,201,802	75,481,530
Other financing uses, including transfers out	7,821,929	960,916	8,782,845	7,270,437
Total ALL expenditures/And other financing uses	27,222,277	50,762,370	77,984,647	82,751,967
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-4,888,280	2,044,842	-2,843,438	-5,544,080
Beginning fund balance July 1, 2012	7,835,755	5,308,750	13,144,505	10,128,857
Ending fund balance June 30, 2013	2,947,475	7,353,592	10,301,067	4,584,777
Note - These balances do not include \$ 267,158 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents	
General obligation debt	\$ 7,410,000	Other long-term debt	\$ 0	
Revenue debt	\$ 12,945,000	Short-term debt	\$ 187,182	
TIF Revenue debt	\$ 0	General obligation debt limit	\$ 34,779,304	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one	
		11/29/2013	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Beverly Langel, City Clerk		712	546-7018	
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/27/2013	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF LE MARS			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	2,221,016	1,310,621		413,542			3,945,179			3,945,179	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	2,221,016	1,310,621		413,542	0	0	3,945,179		T01	3,945,179	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	2,221,016	1,310,621		413,542	0	0	3,945,179			3,945,179	6
7	TIF revenues			4,134,213				4,134,213		T01	4,134,213	7
	Other city taxes											
8	Utility tax replacement excise taxes	125,762	67,758		13,355			206,875		T15	206,875	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	63,294						63,294		T15	63,294	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax		117,433					117,433		T19	117,433	13
14	Other local option taxes		954,604					954,604		T09	954,604	14
15	TOTAL OTHER CITY TAXES	189,056	1,139,795	0	13,355	0	0	1,342,206	0		1,342,206	15
16	Section B - LICENSES AND PERMITS	86,355	2,413					88,768		T29	88,768	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	20,660		7,098	15,180	5,425		48,363		U20	48,363	18
19	Rents and royalties	281,257				8,400		289,657		U40	289,657	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	301,917	0	7,098	15,180	13,825	0	338,020	0		338,020	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants		5,035			363,592		368,627		B89	368,627	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	5,035	0	0	363,592	0	368,627	0		368,627	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LE MARS			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		940,996					940,996		C46	940,996	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	26,095				728,846		754,941	20,000	C89	774,941	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	26,095	940,996	0	0	728,846	0	1,695,937	20,000		1,715,937	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	24,074						24,074		D89	24,074	64
65	Township contributions	62,643						62,643		D89	62,643	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	86,717	0	0	0	0	0	86,717	0		86,717	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	112,812	946,031	0	0	1,092,438	0	2,151,281	20,000		2,171,281	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	2,002,260	A91	2,002,260	73
74	Sewer							0	2,888,150	A8Ø	2,888,150	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	618,261	A81	618,261	79
80	Hospital							0	34,142,493	A36	34,142,493	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF LE MARS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	211,872	A80	211,872	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	69,135						69,135		A89	69,135	92
93	Ambulance charges	468,173						468,173		A89	468,173	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A5Ø	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	23,380						23,380		A03	23,380	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	380,248						380,248	358,494	A61	738,742	100
101	Animal control charges	1,480						1,480		A89	1,480	101
102	Other charges - <i>Specify</i>							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	942,416	0	0	0	0	0	942,416	40,221,530		41,163,946	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	32,317	18,300			355,109		405,726		U99	405,726	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	23,552	1,500					25,052		U11	25,052	110
111	Fines	40,260						40,260		U30	40,260	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Rail Car Fees, Monies & Credits, etc.	14,000						14,000			14,000	114
115	Misc. Reimb/Refunds	41,013	141,605	794,804		285,384		1,262,806			1,262,806	115
116	Perp Care						2,121	2,121			2,121	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	151,142	161,405	794,804	0	640,493	2,121	1,749,965	0		1,749,965	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF LE MARS					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	4,004,714	3,560,265	4,936,115	442,077	1,746,756	2,121	14,692,048	40,241,530		54,933,578	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	47,599				178,005		225,604		NR	225,604	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>				1,115,000			1,115,000	10,084,182	NR	11,199,182	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	1,989,791	178,224		95,125	1,073,071		3,336,211	80,000		3,416,211	127
128	<i>Internal TIF loans and transfers in</i>	419,000	327,285		428,413	1,790,436		2,965,134	2,401,500		5,366,634	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	2,456,390	505,509	0	1,638,538	3,041,512	0	7,641,949	12,565,682		20,207,631	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	6,461,104	4,065,774	4,936,115	2,080,615	4,788,268	2,121	22,333,997	52,807,212		75,141,209	132
133												133
134	Beginning fund balance July 1, 2012	2,076,844	56,461	918,978	6,011,531	-1,372,258	144,199	7,835,755	5,308,750		13,144,505	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	8,537,948	4,122,235	5,855,093	8,092,146	3,416,010	146,320	30,169,752	58,115,962		88,285,714	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF LE MARS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	1,496,807	224,467					1,721,274		E62	1,721,274	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	393,900						393,900		E24	393,900	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	448,918						448,918		E32	448,918	16
17	Purchase of land and equipment	161,252						161,252		G32	161,252	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	458						458		E32	458	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	2,501,335	224,467	0	0	0	0	2,725,802			2,725,802	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LE MARS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	587,183						587,183		E44	587,183	42
43	Purchase of land and equipment	136,043						136,043		G44	136,043	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	98,130						98,130		E44	98,130	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	92,276						92,276		E01	92,276	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	913,632	0	0	0	0	0	913,632			913,632	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LE MARS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LE MARS			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	382,300	14,494					396,794		E52	396,794	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	50,818						50,818		E61	50,818	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	565,337	1,760					567,097		E61	567,097	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	589,189						589,189		E61	589,189	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	43,660						43,660		E03	43,660	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	78,846						78,846		E61	78,846	135
136	Other culture and recreation	16,100						16,100		E61	16,100	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,726,250	16,254	0	0	0	0	1,742,504			1,742,504	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		107,384					107,384		E89	107,384	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	99,622						99,622		E29	99,622	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	55,102	295,336					350,438		E89	350,438	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			23,217				23,217		E89	23,217	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	154,724	402,720	23,217	0	0	0	580,661			580,661	154
155	<div>TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"</div>											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LE MARS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	383,515						383,515		E29	383,515	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	507,485						507,485		E23	507,485	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	100,169						100,169		E25	100,169	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	321,179	10,256					331,435		E89	331,435	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	1,312,348	10,256	0	0	0	0	1,322,604			1,322,604	176
177	Section G — DEBT SERVICE				7,131,282			7,131,282			7,131,282	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	7,131,282	0	0	7,131,282			7,131,282	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184			596,323			4,387,540		4,983,863			4,983,863	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	596,323	0	0	4,387,540	0	4,983,863			4,983,863	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	596,323	0	0	4,387,540	0	4,983,863			4,983,863	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	6,608,289	1,250,020	23,217	7,131,282	4,387,540	0	19,400,348			19,400,348	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LE MARS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								944,319	E91	944,319	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							1,736,451		E80	1,736,451	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation							536,497		E81	536,497	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation							34,142,493		E36	34,142,493	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF LE MARS					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								373,849	E89	373,849	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								9,425,606		9,425,606	242
243	Enterprise Capital Projects								2,642,239		2,642,239	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								49,801,454		49,801,454	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	6,608,289	1,250,020	23,217	7,131,282	4,387,540	0	19,400,348	49,801,454		69,201,802	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		2,455,295					2,455,295	960,916		3,416,211	255
256	Internal TIF loans/repayments and transfers out			5,366,634				5,366,634			5,366,634	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	2,455,295	5,366,634	0	0	0	7,821,929	960,916		8,782,845	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	6,608,289	3,705,315	5,389,851	7,131,282	4,387,540	0	27,222,277	50,762,370		77,984,647	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable				960,864			960,864			960,864	263
264	Restricted		263,636	465,242			146,320	875,198			875,198	264
265	Committed							0			0	265
266	Assigned		473,187					473,187			473,187	266
267	Unassigned	1,929,659	-319,903			-971,530		638,226			638,226	267
268	Total Governmental	1,929,659	416,920	465,242	960,864	-971,530	146,320	2,947,475			2,947,475	268
269	Proprietary								7,353,592		7,353,592	269
270	Total ending fund balance June 30, 2013	1,929,659	416,920	465,242	960,864	-971,530	146,320	2,947,475	7,353,592		10,301,067	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	8,537,948	4,122,235	5,855,093	8,092,146	3,416,010	146,320	30,169,752	58,115,962		88,285,714	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF LE MARS

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	3,898,290	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year
Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 3,709,000	29U \$ 5,865,000	39U \$ 4,079,000	49U \$	49U \$	49U \$ 5,495,000	49U \$	I91 \$ 94,837
2. Sewer utility	19U 5,863,000	29U 4,135,000	39U 5,123,000	49U 1,165,000	49U	49U 3,710,000	49U	I89 128,770
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. Hospital Rev	4,025,000		285,000	49U	49U	3,740,000	49U	I89
LOST GO	19U	29U	39U	49U	49U	49U	49U	I89
10. EPA GO	345,000		85,000	49U 260,000	49U	49U	49U	I89 10,125
11. 06 GO	1,257,000	1,115,000	1,337,000	1,035,000	49U	49U	49U	I89 24,236
12. 11 GO Refund	605,000		605,000	49U	49U	49U	49U	I89 224,028
13. 14.	4,950,000	29U	39U	49U 4,950,000	49U	49U	49U	I89
Total long-term debt	20,754,000	11,115,000	11,514,000	7,410,000	0	12,945,000	0	481,996

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2012	61V \$	0
Outstanding as of JUNE 30, 2013	64V \$	187,182

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	695,586,087	x .05 = \$	34,779,304

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	(e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.						
	W01 \$	W31 \$	W61			
	\$	1,662,200	\$	8,906,025	10,568,225	

REMARKS

Note: Perpetual Care Funds have been included this year in Permanent Funds Column.

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